

CANADA-YUKON EARLY LEARNING AND CHILD CARE AGREEMENT

BETWEEN: HER MAJESTY THE QUEEN IN RIGHT OF CANADA (hereinafter referred to as “Canada” or “Government of Canada”) as represented by the Minister of Employment and Social Development Canada (“Canada”) and as represented by the Minister of Families, Children and Social Development (herein referred to as “the federal Minister”)

- and -

THE GOVERNMENT OF YUKON (hereinafter referred to as “Yukon”) as represented by the Minister of Education (herein referred to as “the Yukon Minister”)

REFERRED to collectively as the “Parties”

PREAMBLE

WHEREAS, Canada and Yukon agreed to a Multilateral Early Learning and Child Care Framework on June 12, 2017 which articulated their shared vision for early learning and child care and describes their approach to achieve this vision;

WHEREAS, the *Department of Employment and Social Development Act* (DESDA) authorizes the federal Minister to enter into agreements with the provinces and territories, for the purpose of facilitating the formulation, coordination and implementation of any program or policy within the mandate of DESDA;

WHEREAS, the *Government Organization Act* authorizes the Yukon Minister to enter in agreements with the Government of Canada under which Canada undertakes to provide funding toward costs incurred by Yukon for the provision of early learning and child care programs and services;

WHEREAS, Canada has, pursuant to its Policy on Transfer Payments, established a transfer payment program to provide funds to the provincial and territorial governments for the development and delivery of regulated early learning and child care programs and services for children under six years of age, with consideration for families more in need;

WHEREAS, Canada and the Assembly of First Nations, Inuit Tapiriit Kanatami, the Métis National Council jointly released the co-developed Indigenous ELCC Framework in September 2018, which establishes overarching principles and sets a vision for happy and safe Indigenous children and families, strong cultural identity, and a comprehensive and coordinated system that is anchored in self-determination and centered on children and grounded in culture, and can be used as a guide for all actors involved in Indigenous ELCC;

WHEREAS, Yukon invests in early learning and child care for Indigenous children;

WHEREAS, the Canada-Yukon Early Learning and Child Care Agreement was signed on February 7, 2018 (2017-2020 Agreement) and extended by one year on July 2, 2020;

WHEREAS, in accordance with section 3.0 of the Agreement signed in 2020, Canada and Yukon wish to extend the Agreement for a period of four years commencing April 1, 2021 and ending March 31, 2025, on the same terms and conditions as the Agreement, save and except for amendments as provided herein;

WHEREAS, intentions to extend the Agreement were stated in writing and negotiations had commenced prior to the expiry of the 2020-2021 Agreement; and,

WHEREAS, Canada and Yukon will work together towards establishing a Canada-wide child care system.

NOW THEREFORE, Canada and Yukon agree as follows:

1.0 VISION FOR EARLY LEARNING AND CHILD CARE

1.1 Canada and Yukon agree that the long term vision, principles and objectives for early learning and child care, which are set out in the Multilateral Early Learning and Child Care Framework that is attached as Annex 1, will guide the investment of funds provided under this Agreement.

2.0 EARLY LEARNING AND CHILD CARE OBJECTIVES AND AREAS OF INVESTMENT

2.1 Objectives

2.1.1 Canada and Yukon agree that over the period of this Agreement, with financial support from Canada, Yukon will further build its early learning and child care system by addressing local, regional and system priorities that have an impact on families more in need by increasing the quality, accessibility, affordability, flexibility and inclusivity in early learning and child care, towards achieving the objectives of:

- a) Building on existing territorial investments in early learning and child care programs to support expansion of programs that continue to support children, parents, families and communities.

Yukon's policy towards early learning and child care and approach to achieving these objectives is set out in their Action Plan attached as Annex 2.

- 2.1.2 Canada and Yukon agree that for fiscal year 2021-2022 only, Canada will provide a one-time contribution to Yukon that will be used to support the recruitment and retention of the early childhood workforce, in accordance with Annex 3.

2.2 Eligible Areas of Investment

- 2.2.1 Yukon agrees to prioritize funds provided by Canada under this Agreement in regulated early learning and child care programs and services for children under the age of six where:

- a) Regulated programs and services are defined as those that meet standards that are established and/or monitored by provincial/territorial governments.
- b) Early learning and child care programs and services are defined as those supporting direct care and early learning for children in settings including, but not limited to, regulated child care centres, regulated family child care homes, early learning centres, preschools and nursery schools.

- 2.2.2 In developing and delivering its early learning and child care programs and services, Yukon agrees to take into account the needs of official language minority communities in Yukon, as "official language" is understood under Canada's *Official Languages Act*.

- 2.2.3 Acceptable investments under this agreement may include but are not limited to: capital and operating funding for regulated early learning and child care, fee subsidies, training, professional development and support for the early childhood workforce, quality assurance, parent information and referral, and/or certain administration costs incurred by Yukon in implementing and administering this Agreement.

- 2.2.4 Canada and Yukon also agree to promote, define, and deliver identifiable innovative approaches to enhance the quality, accessibility, affordability, flexibility, and inclusivity of early learning and child care systems, with consideration for those more in need.

- 2.2.5 Canada and Yukon agree that funding will be targeted toward regulated programs and activities, as described above, for children under the age of six, that will have an impact on families more in need such as lower-income families, Indigenous families, lone-parent families, families in underserved

communities; those families with caregivers who work non-standard hours; racialized families including Black families; and children with disabilities and children needing enhanced or individual supports. Needs also include having limited or no access to early learning and child care programs and services in the children's official language, as "official language" is understood under Canada's *Official Languages Act*.

- 2.2.6 In 2021-2022, given the extraordinary circumstances of COVID-19, Yukon may allocate funding under this agreement to support short-term measures to minimize the impacts of COVID-19 on Yukon's ELCC system. These measures must be aligned with the principles of the Multilateral ELCC Framework (Annex 1) and be used to sustain ELCC programs and services.

3.0 PERIOD OF AGREEMENT

- 3.1 This Agreement shall come into effect upon the last signature being affixed and will remain in effect until March 31, 2025, unless terminated in writing by Canada in accordance with the terms hereof in section 11. Funding provided under this Agreement, in accordance with section 4, will cover the period from April 1, 2021 to March 31, 2025.

3.2 Extension of Bilateral Agreements

- 3.2.1 Subject to Parliamentary approval of appropriations, Canada commits that the total annual allocation for all provinces and territories for the period 2025-2026 to 2027-2028 will be no less than the total annual allocation for all provinces and territories for the fiscal year covered under the 2020-2021 agreement. Funding during the 2025-26 to 2027-28 period will be provided upon the execution of another extension of this bilateral agreement and conditional on Canada's acceptance of new action plans and informed by the assessment of the results achieved under the action plan set out in Annex 2.
- 3.2.2 The extension will provide Yukon and Canada the opportunity to review and course correct, if required, and realign new priorities in future bilateral agreements based on progress made to date.
- 3.2.3 In the event this bilateral agreement is extended in accordance with the terms of section 3.2.1, Yukon may continue to use funding provided thereunder to cover the same eligible areas of investment as those covered through funding received for the period 2021-2025 subject to the terms and conditions of that extended agreement.

4.0 FINANCIAL PROVISIONS

4.1 These contributions are in addition and not in lieu of those that Canada currently pays to Yukon through the Canada Social Transfer in order to support early childhood development and early learning and child care within Yukon.

4.2 Allocation to Yukon

4.2.1 Canada has designated the following maximum amounts to be transferred in total to all provinces and territories under this initiative with a fixed base rate of \$2 million per year for each province and territory and the balance of the funding on a per capita basis for the period starting on April 1, 2021 and ending on March 31, 2025.

- a) \$399,347,694 for the Fiscal Year beginning on April 1, 2021
- b) \$524,347,694 for the Fiscal Year beginning on April 1, 2022
- c) \$565,847,694 for the Fiscal Year beginning on April 1, 2023
- d) \$565,847,694 for the Fiscal Year beginning on April 1, 2024

4.2.2 Subject to annual adjustment based on the formula described in section 4.2.3, Yukon's estimated share of the amounts described in section 4.2.1 will be:

Fiscal Year	Estimated amount to be paid to Yukon* (subject to annual adjustment)
2021-2022	\$2,413,101
2022-2023	\$2,551,411
2023-2024	\$2,597,330
2024-2025	\$2,597,330

*Amount represents annual estimates based on Statistics Canada population estimates

4.2.3 The final yearly amount to be paid to Yukon will be calculated using the following formula $F \times K/L$, where:

F is the annual total funding amount transferred to provinces and territories minus the base funding;

K is the total population of Yukon, as determined using annual population estimates from Statistics Canada;

L is the total population of Canada, as determined using annual population estimates from Statistics Canada.

4.2.4 For the purposes of the formula in section 4.2.3, the population of Yukon for each Fiscal Year and the total population of all provinces and territories for that Fiscal Year are the respective populations as determined on the basis of the quarterly preliminary estimates of the respective populations on July 1 of that Fiscal Year released in September of that Fiscal Year by Statistics Canada.

4.3 In this Agreement, "Fiscal Year" means the period commencing on April 1 of any calendar year and terminating on March 31 of the immediately following calendar year.

4.4 Payment

4.4.1 Subject to Parliamentary approval of appropriations, Canada's contribution will be paid in approximately equal semi annual installments as follows:

4.4.2 In 2021-2022, the first installment will be paid within 30 days after the signatures from both Parties are affixed to the Agreement. The second installment will be paid on or about November 15.

4.4.3 Beginning in 2022-2023, the first installment will be paid on or about June 15 of each Fiscal Year. The second installment will be paid on or about November 15 of each Fiscal Year.

4.4.4 The amount of the first installment will be an amount equal to 50% of the notional amount of Canada's maximum contribution to Yukon for the Fiscal Year, which will be calculated in the manner described in sections 4.2.3 and 4.2.4.

4.4.5 The amount of the second installment will be an amount equal to the balance of Canada's contribution to Yukon for the Fiscal Year based on the actual amount of the contribution determined under sections 4.2.3 and 4.2.4 for the Fiscal Year.

4.4.6 Canada will notify Yukon at the beginning of the Fiscal Year of their notional amount. The notional amount will be based on the Statistics Canada quarterly preliminary population estimates on July 1 of the preceding Fiscal Year. Canada will notify Yukon of the actual amount of the second installment in each Fiscal Year as determined under the formula set out in section 4.2.3 as soon as possible following the release in September of each year of the Statistics Canada quarterly preliminary population estimates referred to in section 4.2.4.

- 4.4.7 Starting in 2022-2023, Canada shall withhold payment of its first installment for each Fiscal Year if Yukon has failed to provide its annual action plan in respect of that Fiscal Year in accordance with section 5.1.3 until such time as the annual action plan is provided.
- 4.4.8 In 2021-2022, Canada shall withhold payment of its second installment for that Fiscal Year until Yukon provides its annual audited financial statement of the last Fiscal Year covered by the Agreement signed in 2020 in accordance with section 5.2.1 (d) of that Agreement.
- 4.4.9 Beginning in 2022-2023, Canada shall withhold payment of its second installment for the Fiscal Year if Yukon has failed to provide its annual audited financial statement for the previous Fiscal Year in accordance with section 5.2.1 (d) until such time as the annual audited statement is provided.
- 4.4.10 The sum of both semi-annual installments constitutes a final payment and is not subject to any further adjustment once the second installment of that Fiscal Year has been paid.
- 4.4.11 Payment of Canada's funding for each Fiscal Year of this Agreement is subject to an annual appropriation by the Parliament of Canada for this purpose. Likewise, use of the funding by Yukon is subject to an annual appropriation by Yukon's Legislature.

4.5 Maximum annual contribution in respect of administration costs

- 4.5.1 Canada's contribution in respect of Yukon's administration costs referred to in section 2.2.3 and section 2.3 of Annex 3 shall not exceed:

In the Fiscal Years covered under this Agreement an amount of up to or equal to 10% of the maximum amount payable for those Fiscal Years.

4.6 Carry Forward

- 4.6.1 At the request of Yukon, and subject to the approval of Canada's Treasury Board, Yukon may retain and carry forward to the following Fiscal Year any unexpended funds remaining from Yukon's annual contribution paid under section 4.2, up to a maximum of 10% of the contribution paid. Any unexpended funds in excess of 10% of the contribution paid represents an overpayment subject to section 4.7.
- 4.6.2 Yukon may only use the amount carried forward to the following Fiscal Year for expenditures on eligible areas of investment made under section 2.2 incurred that Fiscal Year.

- 4.6.3 For greater certainty, any unexpended funds remaining from Yukon's annual contribution paid under section 4.2, up to a maximum of 10% of the contribution paid to Yukon in the last year of the Agreement signed in 2020, is eligible for carry forward to the first year of this Agreement.
- 4.6.4 For greater certainty, any amount carried forward under section 4.6.1 is supplementary to the maximum amount payable to Yukon under section 4.2 of this Agreement during the Fiscal Year in which the funding is carried forward.
- 4.6.5 All amounts carried forward to the next Fiscal Year, pursuant to section 4.6.1 must be spent by the end of that Fiscal Year. Yukon is not entitled to retain any such carried forward amounts that remain unexpended after the end of that Fiscal Year, nor is it entitled to retain any balance of Canada's contribution paid pursuant to section 4.2 that remains unexpended at the end of that Fiscal Year and that is not carried forward in accordance with section 4.6.1. Such amounts are considered debts due to Canada and shall be repaid in accordance with section 4.7.
- 4.6.6 In 2021-2022, at the request of Yukon, and subject to the approval of Canada's Treasury Board, Yukon may retain and carry forward to the following Fiscal Year any unexpended funds remaining from Yukon's annual contribution paid under section 3.3 of Annex 3, up to a maximum of 50% of the contribution paid. Any unexpended funds in excess of 50% of this contribution paid represents an overpayment subject to section 4.7 of this Agreement.
- 4.7 Repayment of overpayment
- 4.7.1 In the event payments made to Yukon exceed the amount to which Yukon is entitled under the Agreement, the amount of the excess is a debt due to Canada and shall be repaid to Canada upon receipt of notice to do so and within the period specified in the notice.
- 4.7.2 Canada shall, in addition to any other remedies available, have the right to recover the debt by deducting or setting-off the amount of the debt from any future contribution payable to Yukon under this Agreement.
- 4.8 Use of Funds
- 4.8.1 Canada and Yukon agree that funds provided under this Agreement will only be used by Yukon in accordance with the areas for investment outlined in section 2.2 of this Agreement.

4.8.2 Canada and Yukon agree that, within each Fiscal Year of the period of this Agreement, Yukon may move funding between the individual programming categories outlined in its Action Plan in Annex 2 to ensure maximum use of funding. Yukon agrees to notify Canada in writing of any such change in funding allocation, including the rationale for the change.

5.0 ACCOUNTABILITY

5.1 Action Plan

5.1.1 Yukon has completed and shared its Action Plan for 2021-2022 with Canada as set out in Annex 2 of this Agreement. Upon signature of this Agreement by both Parties, Yukon will publicly release its Action Plan which:

- a) Identifies specific priority areas for investment and objectives, within the Framework's parameters, which builds upon the progress to date, including maintaining and building on the more affordable spaces created under the 2017-2021 Agreement, and further enhancing the quality, accessibility, affordability, flexibility and/or inclusivity of their early learning and child care system, with consideration for those more in need;
- b) Describes how Yukon plans to continue to address the early learning and child care needs of its children/families more in need, as described in section 2.2.5;
- c) Outlines planned innovation spending;
- d) Demonstrates and confirms that federal investments will be incremental, and will not displace existing Yukon early learning and child care spending, in particular spending dedicated to Indigenous populations;
- e) Outlines the indicators that will be reported on annually according to their planned investments;
- f) Identifies specific targets for each indicator that will be reported on annually for tracking progress in relation to the objectives of the Agreement;
- g) Identifies additional jurisdiction-specific indicators for tracking progress in relation to the objectives of the Agreement;
- h) A description of consultation processes referred to in section 5.1.2, the type of groups consulted and annual priorities related to stakeholder feedback.

5.1.2 Yukon will complete targeted engagement with parents, child care providers, experts, Indigenous peoples, official language minority communities and other interested Yukoners as an important step in developing and revising its action plan. The engagement will include, but is not limited to, letters sent to First Nation government leadership offering opportunities to share views and thoughts, surveys targeted at child care operator's/day homes and parents/guardians including low-income families and meetings with child care advocacy groups, early learning and child care staff and the French language community. The goal of this engagement is to gather input on how to better address the early learning and child care needs of Yukon communities.

5.1.3 By May 1 of each Fiscal Year during the period of this Agreement, starting in Fiscal Year 2022-2023, Yukon agrees to share with Canada an annual action plan. The annual action plan shall include the elements described in section 5.1.1 a) – h). Once the Parties agree that the annual action plan is final, it may be published by one or both of the Parties.

5.2 Reporting

5.2.1 By no later than October 1 of each Fiscal Year during the Period of this Agreement, Yukon agrees to:

- a) Report to the people of Yukon and to Canada on the results and expenditures of early learning and child care programs and services. The report shall include the number of children benefiting from subsidies, number of licensed early learning and child care spaces broken down by age of child and type of setting. The report shall show separately the results attributable to the funding provided by Canada under this Agreement.
- b) Continue to provide to Canada data required for the publication of the joint Federal-Provincial/Territorial report on Public Investments in Early Childhood Education and Care in Canada.
- c) Provide to Canada an Annual Report in the format and manner decided jointly by Canada and Yukon. The report shall show separately the results attributable to the funding provided by Canada under this Agreement and shall include:
 - i. Brief description of the activities, expenditures and results of the Agreement as set out in Annex 2 and 4;
 - ii. Results achieved according to the indicators and targets referred to in Annex 2 and 4;
 - iii. The impact on families more in need, as described in section 2.2.5;
 - iv. Results achieved on innovation referred to in Annex 2;

- v. Description of any consultation processes undertaken and the stakeholder groups consulted consistent with section 5.1.2; and,
 - vi. Any evaluation activities that may have been undertaken in the Fiscal Year, as available.
- d) Provide to Canada an audited financial statement of revenues received from Canada under this Agreement during the Fiscal Year:
- i. The revenue section of the statement shall show the amount received from Canada under this Agreement during the Fiscal Year;
 - ii. The total amount of funding used for early learning and child care programs and services under section 2.2;
 - iii. The administration costs incurred by Yukon in developing and administering early learning and child care programs under section 2.2.3;
 - iv. If applicable, the amount of any amount carried forward by Yukon under section 4.6; and
 - v. If applicable, the amount of any surplus funds that are to be repaid to Canada under section 4.7.

The financial statement shall be prepared in accordance with Canadian Generally Accepted Accounting Principles and the audit shall be performed by the Yukon Auditor General or his/her delegate, or by an independent public accounting firm registered under the laws of Yukon and shall be conducted in accordance with Canadian Generally Accepted Auditing Standards.

5.2.2 Canada, with prior notice to Yukon, may incorporate all or any part or parts of the said report into any public report that Canada may prepare for its own purposes, including any reports to the Parliament of Canada or reports that may be made public.

5.3 Audit

5.3.1 Yukon will ensure that expenditure information presented in the annual report is, in accordance with Yukon's standard accounting practices, complete and accurate.

5.4 Evaluation

5.4.1 As per established policies and processes with respect to program effectiveness, Yukon will evaluate programs and services receiving funds provided under this Agreement and make public the results of any such evaluations.

6 LONG-TERM COLLABORATION

- 6.1 Canada and Yukon agree to share and release data as available, and knowledge, research and information on effective and innovative practices in early learning and child care, to further support the development of and reporting on quality and outcomes. Canada and Yukon agree to work together, and with stakeholders, towards the development of common quality and outcome measures that could be included in bilateral agreements in the future that could reinforce the Framework's long-term vision. Canada and Yukon acknowledge that each is subject to laws dealing with privacy and access to information and that any sharing or releasing of data, knowledge research and information must be done in accordance with those laws.
- 6.2 Canada and Yukon agree to work together to improve data collection and dissemination on key early learning and child care information for children under age six.

7 COMMUNICATIONS

- 7.1 Canada and Yukon agree on the importance of communicating with citizens about the objectives of this Agreement in an open, transparent, effective and proactive manner through appropriate public information activities.
- 7.2 Each government will receive the appropriate credit and visibility when investments financed through funds granted under this Agreement are announced to the public.
- 7.3 Canada reserves the right to conduct public communications, announcements, events, outreach and promotional activities about the Framework and bilateral agreements. Canada agrees to give Yukon 10 days advance notice of public communications related to the Framework, bilateral agreements, and results of the investments of this Agreement.
- 7.4 Yukon reserves the right to conduct public communications, announcements, events, outreach and promotional activities about the Framework and bilateral agreements. Yukon agrees to give Canada 10 days advance notice and advance copies of public communications related to the Framework, bilateral agreements, and results of the investments of this Agreement.

8 DISPUTE RESOLUTION

- 8.1 Canada and Yukon are committed to working together and avoiding disputes through government-to-government information exchange, advance notice, early consultation, and discussion, clarification, and

resolution of issues, as they arise.

- 8.2 If at any time either Canada or Yukon is of the opinion that the other Party has failed to comply with any of its obligations or undertakings under this Agreement or is in breach of any term or condition of the Agreement, Canada or Yukon, as the case may be, may notify the other party in writing of the failure or breach. Upon such notice, Canada and Yukon will endeavor to resolve the issue in dispute bilaterally through their Designated Officials.
- 8.3 If a dispute cannot be resolved by Designated Officials, then the dispute will be referred to the Deputy Ministers most responsible for early learning and child care of Canada and Yukon, and if it cannot be resolved by them, then the federal Minister and the Yukon Minister shall endeavour to resolve the dispute.

9 AMENDMENTS TO THE AGREEMENT

- 9.1 This Agreement, including all attached annexes, except Annex 1, may be amended at any time by mutual consent of the Parties. To be valid, any amendments shall be in writing and signed by the Parties.

9.2 Waiver

- 9.2.1 Failure by any Party to exercise any of its rights, powers, or remedies under this Agreement or its delay to do so does not constitute a waiver of those rights, powers or remedies. Any waiver by either Party of any of its rights, powers or remedies under this Agreement must be in writing; and, such a waiver does not constitute a continuing waiver unless it is explicitly stated.

10 EQUALITY OF TREATMENT

- 10.1 During the term of this Agreement, if another province or territory, except the province of Quebec, which is not part of the Framework, negotiates and enters into an Agreement with Canada to extend a 2020-2021 Early Learning and Child Care Agreement, or negotiates and enters into an amendment to such an agreement and if, in the reasonable opinion of Yukon, any provision of that agreement or amended agreement is more favourable to that province or territory than terms set forth in this Agreement, Canada agrees to amend this Agreement in order to afford similar treatment to Yukon, if requested by Yukon. This includes any provision of the agreement except for the Financial Provisions set out under section 4.0. This amendment shall be retroactive to the date on which the agreement or the amendment to such an agreement with the other province or territory, as the case may be, comes into force.

- 10.2 Canada will make publicly available up-to-date Early Learning and Child Care Agreements entered into with all provinces and territories, including any amendments, by posting them on a Government of Canada website.

11 TERMINATION

- 11.1 Canada may terminate this Agreement at any time if the terms of this Agreement are not respected by Yukon by giving at least 12 months written notice of its intention to terminate. Yukon may terminate this Agreement at any time if the terms of this Agreement are not respected by Canada by giving at least 12 months written notice of its intention to terminate.
- 11.2 As of the effective date of termination of this Agreement under section 10.1, Canada shall have no obligation to make any further payments to Yukon after the date of effective termination.

12 NOTICE

- 12.1 Any notice, information or document provided for under this Agreement will be effectively given if delivered or sent by letter, postage or other charges prepaid. Any notice that is delivered will have been received in delivery; and, except in periods of postal disruption, any notice mailed will be deemed to have been received eight calendar days after being mailed.

The address for notice or communication to Canada shall be:

Social Policy Directorate
140 Promenade du Portage
Gatineau, Québec K1A 0J9

The address for notice or communication to Yukon shall be:

Early Learning and Child Care
Department of Education
Government of Yukon
Box 2703
Whitehorse, Yukon Y1A2C6
earlylearning@yukon.ca

13 GENERAL

- 13.1 This Agreement, including Annexes 1, 2, 3 and 4 comprise the entire agreement entered into by the Parties.

- 13.2 This Agreement is based on the Multilateral Early Learning and Child Care Framework, Annex 1, concluded on June 12, 2017.
- 13.3 This Agreement shall be interpreted according to the laws of Canada and Yukon.
- 13.4 No member of the House of Commons or of the Senate of Canada or of the Legislature of Yukon shall be admitted to any share or part of this Agreement, or to any benefit arising therefrom.
- 13.5 If for any reason a provision of this Agreement that is not a fundamental term is found by a court of competent jurisdiction to be or to have become invalid or unenforceable, in whole or in part, it will be deemed to be severable and will be deleted from this Agreement, but all the other provisions of this Agreement will continue to be valid and enforceable.
- 13.6 This Agreement is drafted in English at the request of the Parties. Les parties ont convenu que le présent Accord soit rédigé en anglais.

SIGNED on behalf of Canada by the Minister of Employment and Social Development Canada ("Canada") and as represented by the Minister of Families, Children and Social Development at in Ottawa this 12 day of August, 2021.



The Honourable Ahmed Hussen, Minister of Families, Children and Social Development

SIGNED on behalf of Yukon by the Minister Education at Whitehorse this 12 day of August, 2021.



The Honourable Jeanie McLean, Minister of Education

MULTILATERAL EARLY LEARNING AND CHILD CARE FRAMEWORK

Introduction

Federal, Provincial and Territorial Ministers Most Responsible for Early Learning and Child Care agree¹ on the importance of supporting parents, families and communities in their efforts to ensure the best possible future for their children. Ministers also recognize that quality early learning and child care systems play an important role in promoting the social, emotional, physical and cognitive development of young children and can support positive lifelong benefits.

The early years of life are critical in the development and future well-being of the child and continuum of learning. During this period, experiences influence children's rapid brain development. These experiences create the foundation for supporting competencies, including but not limited to the ability to regulate emotions and enjoy positive interactions with others. These foundational skills in turn impact learning, behaviour and health today and in the future; this is particularly true for children who are vulnerable. The evidence is clear that there are positive relationships between quality early learning and child care, especially for less advantaged children, parental labour market participation, especially for women, and child developmental outcomes.

A long term vision

This Framework sets the foundation for governments to work toward a shared long term vision where all children can experience the enriching environment of quality early learning and child care that supports children's development to reach their full potential.

Ministers Most Responsible for Early Learning and Child Care agree that the further development of early learning and child care systems is one of the best investments that governments can make to strengthen the social and economic fabric of our country. Federal, provincial and territorial governments have important roles to play and provide investments to support the early learning and child care needs of families. They recognize the importance of collaborating with stakeholders and may consider advice of subject matter experts in achieving the long term vision. This Framework sets the foundation for collaboration and additional federal investments in provincial and territorial early learning and child care systems. Governments recognize that each jurisdiction has the responsibility

¹ While the Government of Québec supports the general principles of the Early Learning and Child Care Framework, it does not adhere to the Framework as it intends to preserve its sole responsibility in this area on its territory. The Government of Québec expects to receive its share of the federal funding and will continue to invest significantly toward programs and services for families and children.

to develop systems that best responds to the needs and priorities of their communities.

A set of principles

Guided by the following principles, this Framework supports a commitment by Governments to work towards investments to increase quality, accessibility, affordability, flexibility, and inclusivity in early learning and child care, with consideration for those more in need. Governments also recognize the diverse and multicultural fabric of Canada. Early learning and child care systems are respectful of language and culture and in particular recognize the unique needs of French and English linguistic minority communities and those identified by provinces and territories in their action plans, and of Indigenous peoples. Governments agree to work together over time to achieve broad long term goals for early learning and child care systems that are:

High Quality

High quality early learning and child care:

- Provides rich early learning experiences and environments and views children as capable, competent learners who are full of potential.
- Values the importance of building strong, responsive and respectful relationships in which purposeful interactions support optimal learning for children.
- Recognizes the importance of qualifications and training for the early childhood work force.

Accessible, Affordable and Flexible

- High quality early learning and child care should be flexible and broadly available to respond to the varying needs of children and families to promote early childhood development. Accessible, affordable and flexible early learning and child care also supports families participating in employment, education or training, and harder-to-serve populations.

Inclusive

Inclusive early learning and child care systems respect and value diversity, which could include but is not limited to:

- Children and families who are experiencing vulnerability.
- Children with varying abilities.

Objectives

Early learning and child care needs across the country are vast and diverse. Investments in early learning and child care benefit all children, particularly those who are vulnerable. In support of this Framework, the Government of Canada commits that the annual allocation until 2027-28 will be no less than the allocation of 2017-18. In keeping with the guiding principles of this Framework, Provinces and Territories will use investments allocated by the Government of Canada to further build early learning and child care systems by addressing local, regional and system priorities that have an impact on families more in need, such as lower-income families; Indigenous families; lone-parent families; families in underserved communities; those working non-standard hours; and/or families with children with varying abilities. The Government of Canada will work with provinces and territories over time to build long-term capacity in the early learning and child care sector.

Scope of investments

To align with the guiding principles and advance the objectives set out above, funds provided under this initiative will build upon existing provincial and territorial investments in early learning and child care and will prioritize investments in regulated early learning and child care programs and services for children under age six.

- Regulated programs and services are defined as those that meet standards that are established and/or monitored by provincial and territorial governments.
- Early learning and child care programs and services are defined as those supporting direct care and early learning for children in settings including, but not limited to, regulated child care centres, regulated family child care homes, early learning centres, preschools and nursery schools.

Provincial and territorial governments will use federal funding under this agreement to support the delivery of early learning and child care systems that reflect their particular local and regional needs in support of the objectives of this Framework.

Innovation and Knowledge

Innovation

Early learning and child care systems are operating in increasingly complex and challenging environments. Innovative practices can help develop solutions that better meet the complex needs of children and families, and can support more integrated and higher quality early learning and child care systems. In keeping with the guiding principles and investment areas identified in the Objectives section of this Framework, as part of the funding provided under this Framework, provincial and territorial governments will, as identified in bilateral agreements, promote,

define and deliver identifiable innovative approaches to enhance the quality, accessibility, affordability, flexibility, and inclusivity of early learning and child care systems, with consideration for those more in need.

Knowledge

Research, knowledge and information are the foundations of evidence-based decision-making and are critical to informed policy development, strong accountability and encouraging innovation. Governments agree to work together to share and release data as available, and knowledge, research, and information on effective and innovative practices in early learning and child care, to further support the development of and reporting on quality and outcomes. Governments also agree to work together to improve data collection and dissemination on key early learning and child care information for children under age six (e.g., number of children receiving subsidies, number of licensed early learning and child care spaces broken down by age of child and type of setting).

Working together

Governments will work together in full respect of their responsibilities to their citizens, recognizing that Provinces and Territories have the primary responsibility for the design and delivery of early learning and child care systems. Each provincial and territorial government determines its own priorities for early learning and child care and the Framework provides flexibility on how Provinces and Territories will meet objectives as defined in this Framework.

This Framework acknowledges the successes achieved by jurisdictions in developing their early learning and child care systems. Governments will work together to ensure that concrete, incremental results are achieved and reported to Canadians. New federal funding under this Framework will not displace existing federal, provincial and territorial funding in support of early childhood development and early learning and child care.

This Framework is intended to be complementary to the proposed development of a separate framework for Indigenous early learning and child care. Governments acknowledge the mutual impact of both streams of investment into early learning and child care within Canada. While respecting the federal/Indigenous partnership in the proposed development and implementation of an Indigenous early learning and child care framework, federal, provincial and territorial governments agree to ongoing discussions regarding the two frameworks.

This Framework will form the basis for the development of subsequent early learning and child care bilateral funding agreements between the Government of Canada and Provinces and Territories. As part of bilateral funding agreements with each Province and Territory, action plans will demonstrate how federal investments under this Framework will be used and identify the associated

indicators from the list below. Action plans will also make specific reference to innovation. Federal funding will be provided following the approval and signature of bilateral agreements. The first bilateral agreements with Provinces and Territories will be for three years and will be updated and renewed as necessary.

The Government of Canada will make publicly available up-to-date early learning and child care bilateral agreements entered into with all Provinces and Territories under this Framework, including any amendments, by posting them on a Government of Canada website.

Public Reporting

Governments will report annually on progress made in relation to the Framework and the impact of federal funding, while reflecting the priorities of each jurisdiction in early learning and child care. Reporting and data build knowledge and disseminates information to families, communities and service providers.

Governments agree to demonstrate progress based on the principles outlined in the Framework for early learning and child care programs set out in the Scope of Investments section of the Framework.

Provinces and territories will choose from the following list of indicators all those which reflect their areas of investment. Additional indicators may be agreed to under bilateral agreements:

High Quality

- Number and proportion of providers with Early Childhood Education (ECE) certification and/or participating in professional development or training.
- Number and proportion of providers adopting innovative new tools, such as an evidence-based curriculum framework for early learning and child care.

Accessible, Affordable and Flexible

- Number and percentage of children who have access to regulated child care spaces and/or early learning programs.
- Number of children receiving subsidies or other financial supports.
- Number of flexible early learning and child care arrangements (e.g., non-traditional arrangements such as flexible/irregular hours, weekend and emergency services; and geographic distribution of spaces) for harder-to-serve populations of children.

Inclusive

- Number of children benefiting from programs and/or number of programs designed to serve children from diverse populations, which could include

but not limited to: children from French and English linguistic minority communities, Indigenous people off-reserve, recent immigrants and refugees.

- Number of children with additional support needs participating in early learning and child care programs.
- The number and proportion of children from low income and middle class families participating in early learning and child care programs.

Governments also agree to work together, and with stakeholders, towards the development of common quality and outcome measures that could be included in bilateral agreements in the future that could reinforce the Framework's long-term vision.

YUKON UPDATED ACTION PLAN FOR 2021-22

Due to the COVID-19 pandemic, Yukon's ability to deliver on the initiatives outline in the 2021-2022 Action Plan may be affected. As such, the targets may not be achieved and expenditures may differ.

This one-year Action Plan continues the work set out in the 2017/2020 and 2020/2021 Action Plans, and is complementary to the investments outlined in the 2021-2022 Workforce Development Action Plan (Annex 4) and the 2021-22 to 2022-23 Canada-wide ELCC Action Plan, in the context of the ongoing implementation of the Government of Yukon's Universal Early Learning Child Care Program, which came into effect on April 1, 2021.

Introduction

In 2020, the Government of Yukon accepted the recommendation from the territory's ['Putting People First' report](#), prepared by an independent expert panel, that it work towards a fully-funded, universal early childhood education program for all children over age 1 by: transferring the mandate for early learning and child care services from Health and Social Services to Education; moving towards universal access to early learning and child care for all Yukon families, including increasing the current subsidy system; and increasing training and certification opportunities for child care providers.

To address this recommendation, the government directed the Departments of Education and Health and Social Services to develop a Yukon universal early learning child care model similar to the Quebec model. This model was implemented on April 1, 2021, and the Department of Education continues to work with partners and stakeholders, including Yukon First Nation governments, to further develop and refine the model.

The implementation of universal early learning and child care (ELCC) in Yukon was preceded in the Winter/Spring of 2021 by engagement with: the Yukon Child Care Board; the Yukon Child Care Association; Yukon University; Child Care Centre and Day Home Operators from across Yukon; the Network for Healthy Early Human Development/Partners for Children; the Child Development Centre; the Early Childhood Educators of Yukon Territory; the Yukon First Nations Education Directorate; the Yukon First Nations Education Commission; the Yukon First Nations Health Commission; and individual Yukon First Nations.

Education and Health and Social Services also worked together to transfer the Child Care Services Unit and mandate for early learning from Health and Social Services to Education effective April 1, 2021. The legislative changes necessary to formally transfer the mandate for early learning and child care to the Department of Education were passed in May, 2021.

Summary of the New Yukon Universal Early Learning and Child Care Funding Model

The Government of Yukon has budgeted a total of \$25,202,000 in 2021/2022 to support universal early learning and child care, and acknowledged that costs in 2021/22 could be as high as \$37 million. All licensed operators have the choice to opt in to the new program within two

Through these programs, francophone Yukoners are able to access early learning and child care programs in the official language of their choosing and francophone children are better prepared for French first language school.

Initiative #1	Principles Supported	Proposed Activities	Targets (2021-2022)	Funding (2021-2022)
Yukon ELCC funding program	Accessible High Quality	Fund all licensed operators for the provision of affordable, high-quality and accessible ELCC programs.	70 providers, representing 1500 enrolled children, are supported by the ELCC funding program. 300 ECEs supported.	\$1,573,101
Description and Intended Impacts	<p>This initiative provides funding to all Yukon licensed child care programs for the delivery of licensed ELCC programs. Funding is provided to operators to:</p> <ul style="list-style-type: none"> • support administrative expenses and program needs; • support high-quality early learning environments; and • support operational costs. 			

Initiative #2 Start-up Funding

Following the April 1 implementation of Yukon’s universal child care program, the territory has seen an increase in enrollment of children in licensed ELCC programs. Yukon Government is working with Yukon First Nations, communities and partners to enhance early learning and child care programming so that as many children as possible have access to affordable, high quality early learning and child care opportunities.

Recognizing there is a need for additional spaces, federal funding will be directed to child care centres and family day homes in the process of licensing new or expanded child care programs.

A total of 25 new spaces will be created across the two child care centres under this Action Plan.

Current licensed spaces

Type of Program	Number of Spaces (March 2021)
For Profit	928
Family Day Home	210
Non-Profit	450
First Nations	218
Total	1,869

Initiative #2	Principles Supported	Proposed Activities	Targets (2021-2022)	Funding(2021-2022)
Start-up Funding	Accessible	Fund start-up costs of new or expanding centres.	2 new child care centres open or expand. 25 new spaces created across the two child care centres.	\$50,000
Description and Intended Impacts	<p>This initiative will provide funding for equipment purchases and/or renovations in order to create new licensed child care spaces.</p> <p>Programs in Whitehorse may apply for a maximum of \$10,000 for start-up costs. Programs outside Whitehorse may apply for amounts in excess of \$10,000 to be determined by community needs, particularly if the community does not currently have a licensed child care program. This reflects the extra costs of operating licensed child care programs in rural communities.</p>			

Initiative #3 Child Development Centre – Supportive Programming

Yukon’s early learning and child care system strives for inclusion of all children and respects and values diversity, including children with disabilities and children needing enhanced or individual support. The Child Development Centre is a non-profit organization that provides therapeutic services and supports the developmental needs of Yukon children from birth to kindergarten.

Federal funding will be directed towards the Child Development Centre in order to provide support to ECEs and licensed centres, focused on inclusive programming for children with additional needs.

Initiative #3	Principles Supported	Proposed Activities	Targets (2021-2022)	Funding (2021-2022)
Supportive Programming	Inclusive High Quality	Fund supportive programming for ELCC programs.	15 programs, representing 300 children, access supportive programs. 25 ECEs receive mentoring.	\$280,000

years by signing Transfer Payment Agreements. As of July 2021, every licensed operator in Yukon except one had opted in to the new program.

Reduction in Parent Fees

Under the new program, the Government of Yukon provides licensed operators with \$700 per month for each child in full-time child care, which must be fully and immediately applied to reduce the monthly payments made by parents (this is pro-rated for children in part-time child care). The new program also includes fee increase limits to ensure that fees charged to parents remain both sustainable and affordable and in line with rates charged by other local providers delivering the same type of child care.

Under Yukon's universal child care program, average parent fees are now less than \$10 per day, among the lowest in Canada.

Reduction in Operational and Administrative Expenses for Operators

The government provides additional funding to operators to reduce their operational and administrative expenses and to support program needs.

Funding for High-Quality Early Learning Environments

The government provides funding to licensed operators to support them in developing culturally relevant, high-quality early learning environments. For many centres, this includes programing that incorporates First Nations ways of knowing, doing and being.

Funding to Increase Wages for Early Childhood Educators

The government provides funding to operators to be applied directly to increase the wages paid by operators to their early childhood educators. To support educator recruitment and retention, a new mandatory wage scale was instituted on April 1, providing a minimum wage of \$29.16 for a full-time educator with an Early Childhood Education (ECE) diploma (\$30.96 in rural communities), the highest minimum ECE wages in Canada.

Ongoing Development of the Universal Early Learning and Child Care Model

The Government of Yukon will continue to refine the new program through ongoing collaboration with First Nations Governments, the Yukon Child Care Board, stakeholders and Yukoners by prioritizing the following objectives:

- Build capacity and high quality programs by working with operators in the design and delivery of their early learning programs, including by providing early learning support from the Department of Education.
- Develop qualified skilled and valued early learning professionals.
- Encourage Yukoners to pursue Early Childhood Education as a long-term career.
- Work with partners and stakeholders on a fair wage schedule for qualified early childhood educators.
- Establish a benefits plan for early childhood educators, to be cost-shared by operators, employees, and the government.

- Work with partners and stakeholders to implement an early learning curriculum framework.
- Amend existing policies to promote quality early learning programs.
- Partner with post-secondary institutions, including Yukon University, to support Early Childhood Educator programs, in particular that are accessible to residents of rural Yukon communities
- Continue to partner with Yukon First Nation governments to address their early learning and child care needs.

Initiatives, Indicators, and Targets

What follows is a description of the specific initiatives that the Government of Yukon is undertaking, leveraging the funding provided by the federal government, to support the ongoing implementation of universal early learning and child care in Yukon.

Initiative #1 Yukon ELCC funding model

Yukon’s early learning and child care system is a blend of non-profit, owner-operator, family day home and First Nations government-operated facilities. Yukon Government provides funding to eight Yukon First Nations governments for the operation of their public child care programs. This funding includes direct transfers to First Nations-operated ELCC programs (more than \$3 million annually invested by Yukon Government directly to First Nation governments), as well as direct, per-child subsidies.

Type of Provider	Number of Providers
Owner/Operator	30
Family Day Home	22
Non-Profit	12
First Nations	8
Total:	72

The Yukon ELCC funding model provides direct investments to child care centres to support their operational expenses and enable them to provide inclusive, universal, accessible, high quality and affordable programs for Yukon children.

French First Language ELCC

The Yukon ELCC funding model supports 161 French first language spaces, across 5 licensed programs. This includes 61 spaces for children aged 0-5, 52 school-aged spaces during the school year and 48 school-aged spaces during the summer. These programs employ 29 French language early childhood educators, included 3 educators who provide inclusive programming for children with disabilities and children needing enhanced or individual supports in French.

Yukon offers funding for Francophone ECEs to access post-secondary training and professional development in French. Providers and parents are able to receive communication and support from government related to ELCC in French.

Description and Intended Impacts	<p>This initiative will provide funding to the Child Development Center (CDC) for Early Learning Program Support (ELPS) mentors to assist licensed child care programs in designing developmentally appropriate learning environments and providing consultation on group dynamics to assist in working with children with behavioral challenges.</p> <p>Through the ELPS mentors, the Child Development Centre will also offer the Handle with Care program for early childhood educators. This program for ECEs focuses on how to promote early mental wellness for young children.</p>			

Initiative #4 Child Development Centre - Therapeutic Preschool

In order to further support the inclusion of children with disabilities and children needing enhanced or individual support, federal funding will be directed to the Child Development Centre for the operation of a therapeutic preschool. This licensed program will offer high-quality ELCC opportunities to Yukon children who can benefit from specialized programming and additional supports. Targets run from 2021-2023 to allow the provider adequate time to develop and implement the program.

Initiative #4	Principles Supported	Proposed Activities	Targets (2021-22 to 2022-23)	Funding(2021-2022)
Therapeutic Preschool	Inclusive	Fund a therapeutic preschool for children with disabilities and children needing enhanced or individual support.	Program is developed by March 31, 2022. 35 children with additional needs are supported by March 31, 2023.	\$150,000
Description and Intended Impacts	<p>This initiative will provide funding to the Child Development Center (CDC) to offer a licensed therapeutic preschool for children with disabilities and children needing enhanced or individual supports.</p> <p>Funding will be directed towards the operational costs and specialized programming for this purpose designed program for children requiring additional supports.</p>			

Initiative #5 Enhancement Fund

Yukon invests in high quality early learning and child care in order to provide rich early learning experiences and environments for children. The provision of safe and healthy programs is crucial to ensuring Yukon children and families have access to high-quality programs.

Under this initiative, licensed ELCC programs will be able to apply for funding to ensure their learning environments are safe and healthy.

Initiative #5	Principles Supported	Proposed Activities	Targets (2021-2022)	Funding (2021-2022)
Benefits Program	High Quality	Provides funding to programs to address health and safety requirements.	20 centres, representing at least 350 children, benefit from funding.	\$70,000
Description and Intended Impacts	<p>Licensed programs may apply for up to a maximum of \$5,000 for regulatory requirements related to health and safety or playground development and maintenance.</p> <p>Enhancement funding may be accessed for equipment for the safe and healthy care children. Examples include: replacement of existing broken chairs and/or tables, diapering stations, area rugs for soft play and strollers.</p> <p>Further funding is available to centres to mitigate the possible spread of COVID-19 (up to \$10,000) and radon mitigation (up to \$15,000).</p>			

Initiative #6 Education Bursaries

Yukon recognizes the importance of qualifications and training for the early childhood work force. Yukon has committed to demonstrating meaningful progress on improving quality by increasing the percentage of Early Childhood Educators providing regulated child care in the territory who fully meet Yukon's certification requirements to at least 60 percent by 2025-26.

Federal funding will be directed towards a bursary program for students enrolled in either full-time or part-time studies in early childhood development. This funding will encourage new students to pursue ELCC as a career path and support existing ECEs in furthering their education.

**Early Childhood Educators in Yukon
May 2021**

No training	Level 1	Level 1A	Level 2	Level 2A	Level 3 with exemption	Level 3	Total
26	64	11	20	5	86	84	296

Initiative #6	Principles Supported	Proposed Activities	Targets (2021-2022)	Funding (2021-2022)
Education Bursaries	High Quality	Provides funding to students to pay the cost of ECE courses.	At least one full time bursary provided. 90 part-time bursaries provided.	\$50,000
Description and Intended Impacts	<p>In order to increase quality in licensed ELCC programs and encourage ECEs to further their education, this initiative funds both full and part-time bursaries for Yukon students enrolled in early childhood education programs or coursework.</p> <ul style="list-style-type: none"> • Full time bursaries are awarded for \$2,000 per term. • Part-time bursaries are awarded for \$500 per course. 			

Administration

Reporting and Administrative Funding

The Canada Yukon ELCC Agreement provides for administrative funding of up to 10% of the maximum annual allocation to support costs incurred by Yukon to support the Agreement.

Administration funding will be used to support the development and implementation of new initiatives related to Yukon's new Universal model, including reporting, ongoing policy and program development, strategic communications and required auditing.

Reporting and Administrative Funding		
Initiative	2021/22 target	2021/22 investment
Administration of Initiatives	Enhanced capacity to develop, implement and report on initiatives.	220,000
Reporting	Audit	\$20,000

Financial Summary Table 2021-22

	2021-22
Initiatives	
Yukon ELCC funding model	1,573,101
Start-up Funding	50,000
Child Development Centre (program support)	280,000
Child Development Centre (therapeutic preschool)	150,000
Enhancement Fund	70,000
Bursary	50,000
Administration	
Admin	220,000
Audit	20,000
Costs	2,413,101
ELCCA Funding	2,413,101
Carry Forward	TBD
Total Federal Funding Available	2,413,101

Annex 3

EARLY CHILDHOOD WORKFORCE FUNDING FOR 2021-2022

WHEREAS, Canada and Yukon agree that the early childhood workforce is integral to providing high-quality ELCC;

WHEREAS, The Multilateral ELCC Framework is based on five key principles, one of which is ensuring ELCC systems are of high quality; and

WHEREAS, The Multilateral ELCC Framework recognizes the importance of qualifications and training for the early childhood workforce as part of a high quality ELCC system.

NOW THEREFORE, the Parties agree as follows:

1.0 Purpose

- 1.1 Canada and Yukon agree that for fiscal year 2021-2022 only, a one-time financial support from Canada to Yukon will be used support the recruitment and retention of the early childhood workforce.

2.0 Area of focus

- 2.1 Yukon agrees to utilize funding in licensed/regulated settings to support the attraction and retention of a qualified workforce, including through training, professional development, wages, bursary programs, tuition support and grants.
- 2.2 For greater clarity, activities that may support the objective of attracting and retaining a qualified workforce include but are not limited to: providing employment and training opportunities and supports, lowering the cost of education for those seeking their early childhood educator degree/certificate, supporting the workforce in providing quality ELCC, and improving the ability to provide support to families more in need, including lower-income families; Indigenous families; lone-parent families; families with children with disabilities and children needing enhanced or individual supports; Black and racialized children; families from Official Language Minority Communities; families in underserved communities; and/or those working non-standard hours. Needs also include having limited or no access to programs and services in the children's official language.
- 2.3 Yukon may use up to 10% of its workforce funding allocation towards administration costs.

3.0 Financial provisions

- 3.1 In Fiscal Year 2021-2022, to be paid concurrently with the contribution provided under section 4.2. of the Agreement, Canada has designated the following maximum amount to be transferred in total to all provinces and territories under this initiative with a fixed base rate of \$2 million per year for each province and territory, and the balance of the funding on a per child (0-12) basis:
- a. \$420,000,000 for the fiscal year beginning on April 1, 2021

- 3.2 The final amount to be paid to Yukon is determined by the formula:

$$F \times K/L$$

Where F is the total funding amount transferred to provinces and territories minus the base funding:

K is the population of children aged 0-12 in Yukon in 2021-22, as determined using population estimates from Statistics Canada; and

L is the total population of children aged 0-12 in Canada in 2021-22, as determined using population estimates from Statistics Canada.

- 3.3 Subject to adjustment based on the formula described in section 3.2 of this Annex, Yukon's estimated share of the amount described in section 3.1 (a) of this Annex will be:

Fiscal Year	Estimated amount to be paid to Yukon (subject to adjustment)
2021-2022	\$2,475,066

For the purposes of the formula in section 3.2 of this Annex, the population of children aged 0-12 in Yukon for the 2021-2022 Fiscal Year and the population of children aged 0-12 in all provinces and territories for that Fiscal Year are the respective populations as determined on the basis of the preliminary estimates of the respective populations on July 1 of that Fiscal Year. These estimates are released by Statistics Canada in September of each Fiscal Year.

- 3.4 Sections 4.6.1 – 4.6.6 of the Agreement, respecting carry forward, apply to funds provided under this Annex.

4.0 Accountability

4.1 Action Plan

4.1.1 In addition to the requirements outlined in the Agreement under section 5.1, for 2021-2022, Yukon agrees to include the following additional information in the Action Plan (as set out in Annex 4) for that Fiscal Year:

- a) specific priority areas for investment and objectives in supporting the recruitment and retention of the early childhood workforce in Yukon;
- b) demonstrate that federal investments will be incremental, and will not displace existing Yukon spending in support of the early childhood workforce;
- c) indicators that will be reported on according to Yukon's planned investments in the workforce; and
- d) specific targets for each indicator that will be reported on according to Yukon's planned investments.

4.2 Reporting

4.3 In addition to the requirements outlined in the Agreement under section 5.2, for 2021-2022, Yukon agrees to:

- a) Report to the people of Yukon and to Canada on the results and expenditures to support the recruitment and retention of the early childhood workforce. The report shall show separately the results attributable to the funding provided by Canada under this Annex.
- b) Provide to Canada additional information in the Annual Report for that year that shall show separately the results attributable to the funding provided by Canada under this Annex and shall include:
 - i. A description of the activities, expenditures and results of Annex 3 of the Agreement as set out in Annex 4;
 - ii. Results achieved according to the indicators and targets referred to in Annex 4;
 - iii. The number of early childhood workforce staff (current and/or planned) supported by federal funding provided under this Annex including a description of how they were supported;

- iv. A description of the increase in recruitment and/or retention of the early childhood workforce in 2021-22.
- c) Provide to Canada an audited financial statement of revenues received from Canada under this Annex in 2021-22:
 - i. The revenue section of the statement shall show the amount received from Canada under this Annex in 2021-22;
 - ii. The total expenditures under this Annex in 2021-22;
 - iii. If applicable, the amount of any surplus funds that are to be repaid to Canada under section 4.7 of the Agreement.

The financial statement shall be prepared in accordance with Canadian Generally Accepted Accounting Principles and the audit shall be performed by the Yukon Auditor General or his/her delegate, or by an independent public accounting firm registered under the laws of Yukon and shall be conducted in accordance with Canadian Generally Accepted Auditing Standards.

Annex 4

2021-2022 Workforce Development Action Plan

Developing Qualified, Skilled and Valued Early Learning Professionals

Yukon early learning and child care Educators are recognized and valued as qualified professionals with specialized knowledge of young children, and have the supports they need to establish meaningful careers delivering high-quality, inclusive early learning programming that is child and family centred.

Initiative #1 Flexible Career Pathways

Yukon has committed to demonstrating meaningful progress on improving quality, by increasing the percentage of Early Childhood Educators providing regulated child care in the territory who fully meet Yukon's certification requirements to at least 60 percent by 2025-26.

Early Childhood Educators in Yukon

May 2021

No training	Level 1	Level 1A	Level 2	Level 2A	Level 3 with exemption	Level 3	Total
26	64	11	20	5	86	84	296

This initiative provides funding to support alternative career pathways for educators towards full credentialing. Many of Yukon's educators are practicing without a certificate or a diploma. This initiative creates flexible and alternative pathways for educators currently working in the field to further and complete their education.

This initiative will:

- Provide career counselling to develop an individualized career pathway for educators practicing without a certificate or diploma. This will include one-on-one meetings between educators and career counsellors to determine the best path forward towards becoming credentialed through part-time study at post-secondary institutions.
- Provide funding to post secondary institutions to support innovative practicum placements. Many ECEs struggle to complete traditional practicum placements due to the inability to take unpaid time away from work. Innovative practicums may include paid practicums and completing practicums in current work environment with increased mentorship.

- Review Yukon’s current credentialing system and plan for improvements in order to modernize Yukon legislation and align with post-secondary institutions and other jurisdictions.

Initiative #1 Flexible Career Pathways				
Principles Supported	2021/22 target	2022/23 target	Cumulative targets 2021-2023	Total investment 2021-2023
High Quality	<p>10 educators practicing without a certificate or a diploma have developed an individualized career pathway plan.</p> <p>Innovative practicum placements are available to 5 educators.</p>	<p>20 educators practicing without a certificate or a diploma have developed an individualized career pathway plan.</p> <p>Innovative practicum placements are available to 5 educators.</p> <p>Review of Yukon’s credentialing system is complete.</p>	<p>30 educators practicing without a certificate or a diploma have developed an individualized career pathway plan.</p> <p>Innovative practicum placements are available to 10 educators.</p> <p>Review of Yukon’s credentialing system is complete.</p>	\$210,000

Initiative #2 Indigenous and Rural Education Opportunities

This initiative will direct federal funding to develop and offer ECE courses with post-secondary institutions for Indigenous and rural Yukoners. This initiative creates increased opportunities for Indigenous and rural educators to begin, to further or complete their education.

This initiative will:

- Engage with Yukon First Nation governments and organizations in creating meaningful, culturally relevant opportunities.
- Collaborate with Yukon First Nation governments, organizations as well as post-secondary institutions to develop and offer rural and indigenous ECE courses.

- Increase accessibility to access intensive, fully subsidized courses with post-secondary institutions.

Initiative #2 Indigenous and Rural Education Opportunities				
Principles Supported	2021/22 target	2022/23 target	Cumulative targets 2021-2023	Total investment 2021-2023
High Quality	15 educators participate in one or more newly offered courses.	35 educators participate in one or more newly offered courses.	50 educators participate in one or more newly offered courses.	\$450,000

Initiative #3 Professional Development and Support

Professional development gives ECEs the opportunity to learn and apply new knowledge and skills that helps them provide high quality programming for Yukon children.

This initiative provides funding for supportive and ongoing professional development opportunities for Yukon’s Early Years Educators to develop current and best practice.

This initiative will:

- Create an online platform to connect Yukon educators with professional development and learning, access to online courses, learning networks, and communities of practice. This virtual network will connect educators to engage in professional conversations, and provide online access to professional learning resources.
- Create a fund for educators to access non-credit professional development opportunities. This is especially important for full-qualified educators who do not require further credited post-secondary coursework.
- Create a fund accessible to stakeholder groups to create and host approved professional development opportunities, such as conferences.
- Provide Funding for Yukon Education Early Learning Program Specialists to develop and provide learning networks, conferences and professional development opportunities to educators in Yukon and ensure materials and playthings are accessible during ongoing experiential learning opportunities and mentorship activities.

Initiative #3 Professional Development and Support				
Principles Supported	2021/22 target	2022/23 target	Cumulative targets 2021-2023	Total investment 2021-2023
High Quality	5 educators are funded for non-credit courses.	5 educators are funded for non-credit courses. Professional Development Hub is created and implemented with 100 ECEs collaborating online Professional learning and conferences reach 75 ECEs. 75 ECEs have access to additional program materials.	10 educators are funded for non-credit courses. Professional Development Hub is created and implemented with 100 ECEs collaborating online Professional learning and conferences reach 75 ECEs. 75 ECEs have access to additional program materials.	\$570,066

Initiative #4 Valuing the Early Childhood Educator

This initiative provides funding to ensure Yukon’s Early Learning and Child Care Educators are recognized and valued as qualified professionals with specialized knowledge of young children. This initiative will also empower educators to recognize the value they provide children and families across Yukon. This recognition and valuing is an important component in the recruitment and retention of skilled ECEs.

This initiative will:

- Contract a communications agency to develop and deliver a Valuing ECE local awareness campaign designed to address general public perception, celebrate educators, and share promising practices and success stories.
- Provide funding to the Yukon Child Care Board to raise awareness and promote the value of the educator and the early years.

- Recognize and celebrate leaders in early learning and child care, including Indigenous and Francophone educators, by establishing Early Childhood Educator awards. Funding would be used to host a recognition event where awards will be presented.

Initiative #4 Valuing the Early Childhood Educator				
Principles Supported	2021/22 target	2022/23 target	Cumulative targets 2021-2023	Total investment 2021-2023
High Quality	Completed local valuing ECE campaign. Completed Yukon Child Care Board Web Site.	Establish Early Childhood Educator awards. One recognition event is held.	Completed local valuing ECE campaign. Completed Yukon Child Care Board Web Site. Establish Early Childhood Educator awards. One recognition event is held.	\$250,000

Initiative #5 Benefits Program

This initiative will research and fund an employee benefits plan for Yukon Early Childhood Educators. In order to recruit and retain educators, it is important that they have compensation and benefits equivalent to others in similar fields.

Initiative #5 Benefits Program				
Principles Supported	2021/22 target	2022/23 target	Cumulative targets 2021-2023	Total investment 2021-2023
High Quality	Comprehensive benefits available to ECEs in 5 programs.	Comprehensive benefits available to ECEs in 20 programs.	Comprehensive benefits available to ECEs in 25 programs.	\$400,000

Initiative #6 Recruitment of Early Childhood Educators

This initiative will provide funding to attract experienced and qualified Early Childhood Educators to Yukon. It will encourage young adults to choose Early Childhood Education as a profession and to establish meaningful careers delivering high-quality, inclusive early learning programs to Yukon Children.

This initiative will:

- Contract an agency to develop and implement a recruitment campaign designed to attract qualified educators with certificates and diplomas to Yukon and designed to re-attract Yukon Early Childhood Educators who previously left the field.
- Develop a recruitment strategy and marketing materials for Yukon high schools.

Initiative #6 Recruitment of Early Childhood Educators				
Principles Supported	2021/22 target	2022/23 target	Cumulative targets 2021-2023	Total investment 2021-2023
High Quality	<p>Marketing materials developed.</p> <p>5 new educators attracted to work in Yukon.</p>	<p>Completed recruitment campaign.</p> <p>15 new educators attracted to work in Yukon.</p>	<p>Marketing materials developed.</p> <p>Completed recruitment campaign.</p> <p>20 new educators attracted to work in Yukon.</p>	\$350,000

Administration

Reporting and Administrative Funding

The Canada Yukon ELCC Agreement – Workforce Annex provides for administrative funding of up to 10% of the maximum annual allocation to support costs incurred by Yukon to support the administration of the Workforce Annex.

Administration funding will be used to support the development and implementation of new initiatives related to Yukon’s new Universal model, including reporting, ongoing policy and program development, strategic communications and required auditing.

Reporting and Administrative Funding		
Initiative	2021/22 target	2021/22 investment
Administration of Initiatives	Enhanced capacity to develop, implement and report on new workforce initiatives.	225,000
Reporting	Audit	\$20,000

Carry-forward amounts:

In 2021-22, Yukon may retain and carryforward to the following fiscal year any unexpended funds remaining up to a maximum of 50% of the contribution payable. Any unexpended funds in excess of 50% of the contribution payable represents an overpayment and is payable to Canada.

These carry forward proportions are designed to:

- Provide adequate time to work with post-secondary institutions to develop innovative practicum placements. This will involve engagement with ECEs, providers and research into best practices.
- Research flexible career pathways and establish processes for individualized career pathways for ECEs.
- Develop rural and indigenous post-secondary courses prior to delivery. Additional time is required to adequately consult and work with post-secondary institutions and First Nations governments to develop courses in a manner that is collaborative, inclusive and promotes reconciliation.
- Provide adequate time to contract and develop a professional development hub and engage the workforce around the benefits of online collaboration.
- Research an appropriate cost-shared benefits plan. This will involve discussions with providers on models that would best support the recruitment and retention of a skilled workforce.
- Ensure adequate time to contract an ECE recruitment campaign, including time for the development of marketing materials.

Financial Summary Table 2021-22

	2021-22
Initiatives	
Flexible Career Pathways	210,000
Indigenous and Rural Education	450,000
Professional Development and Support	570,066
Valuing the Early Childhood Educator	250,000
Benefits Program	400,000
Recruitment of Early Childhood Educators	350,000
Administration	
Administration	225,000
Audit	20,000
Costs	2,475,066
Workforce Annex Funding	2,475,066
Carry Forward	TBD
Total Federal Funding Available	2,475,066